

NEW CASTLE COUNTY REAL PROPERTY TAXES, 2005-2006

County:					Estimated	
Tax Rate/\$100 Assessment		Assessment Ratio		County Capitation Tax	Date of Last Assessment	Assessed Value as a Percent of Market Value
\$0.4550		100%		NONE	1983	49.2%

Incorporated Areas:							Estimated	Effective
				Crossing		Total	Assessed	Rate Per
	County	School	City	Guard	Vo-Tech	Tax Rate	Value as a	\$100 of
School District/City	Rate	Rate	Rate	Rate	Rate	Per \$100	Percent of	Market
						Assessment	Market Value	Value

Appoquinimink								
Middletown	\$0.1640	\$1.1860	\$0.3000	\$0.0261	\$0.1050	\$1.7811	49.2%	\$0.8763
Odessa								
Residential	\$0.2360	\$1.1860	\$0.2000	\$0.0261	\$0.1050	\$1.7531	49.2%	\$0.8625
Business	\$0.2360	\$1.1860	\$0.7500	\$0.0261	\$0.1050	\$2.3031	49.2%	\$1.1331
Townsend	\$0.2560	\$1.1860	\$0.2600	\$0.0261	\$0.1050	\$1.8331	49.2%	\$0.9019

Brandywine								
Arden**	\$0.3775	\$1.4365	\$0.0000	\$0.0073	\$0.1050	\$1.9263	49.2%	\$0.9477
Ardencroft	\$0.3775	\$1.4365	\$0.0000	\$0.0073	\$0.1050	\$1.9263	49.2%	\$0.9477
Ardentown	\$0.3775	\$1.4365	\$0.0000	\$0.0073	\$0.1050	\$1.9263	49.2%	\$0.9477
Bellefonte	\$0.2560	\$1.4365	\$0.4000	\$0.0073	\$0.1050	\$2.2048	49.2%	\$1.0848
Wilmington	\$0.1580	\$1.4365	\$1.3969	\$0.0000	\$0.1050	\$3.0964	49.2%	\$1.5234

Christina								
Newark	\$0.1580	\$1.6120	\$0.4500	\$0.0087	\$0.1050	\$2.3337	49.2%	\$1.1482
Wilmington	\$0.1580	\$1.6120	\$1.3969	\$0.0000	\$0.1050	\$3.2719	49.2%	\$1.6098

Colonial								
Delaware City	\$0.1640	\$1.2240	\$1.0900	\$0.0460	\$0.1050	\$2.6290	49.2%	\$1.2935
New Castle	\$0.1640	\$1.2240	\$1.1000	\$0.0460	\$0.1050	\$2.6390	49.2%	\$1.2984
Wilmington	\$0.1580	\$1.2240	\$1.3969	\$0.0000	\$0.1050	\$2.8839	49.2%	\$1.4189

Red Clay								
Elsmere**								
Residential	\$0.2070	\$1.2770	\$0.8750	\$0.0118	\$0.1050	\$2.4758	49.2%	\$1.2181
Business	\$0.2070	\$1.2770	\$1.2000	\$0.0118	\$0.1050	\$2.8008	49.2%	\$1.3780
Newport	\$0.1840	\$1.2770	\$0.8100	\$0.0118	\$0.1050	\$2.3878	49.2%	\$1.1748
Wilmington	\$0.1580	\$1.2770	\$1.3969	\$0.0000	\$0.1050	\$2.9369	49.2%	\$1.4450

Unincorporated Areas:							
School District	County Rate	School Rate	Crossing Guard Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment	Estimated Assessed Value as a Percent of Market Value	Effective Rate Per \$100 of Market Value
Appoquinimink	\$0.4550	\$1.1860	\$0.0261	\$0.1050	\$1.7721	49.2%	\$0.8719
Brandywine	\$0.4550	\$1.4365	\$0.0073	\$0.1050	\$2.0038	49.2%	\$0.9859
Christina	\$0.4550	\$1.6120	\$0.0087	\$0.1050	\$2.1807	49.2%	\$1.0729
Colonial	\$0.4550	\$1.2240	\$0.0460	\$0.1050	\$1.8300	49.2%	\$0.9004
Red Clay	\$0.4550	\$1.2770	\$0.0118	\$0.1050	\$1.8488	49.2%	\$0.9096
Smyrna	\$0.4550	\$1.0280	\$0.0000	\$0.0816	\$1.5646	49.2%	\$0.7698

** - SEE FOOTNOTES AT END OF REPORT.

FOOTNOTES

*** KENT COUNTY**

Camden - Senior citizens may qualify for a discount if they are approved by the mayor and the Town council.

- Each property is charged an additional \$165 base tax.

- A \$2.25 capitation tax is applied to each person in the household over 18

The City of Dover taxes property at 100% of its 2002 assessed value or approximately 64.0% of current market value.

The Town of Kenton taxes property at 100% of its 1992 assessed value or approximately 56.0% of current market value.

The Town of Little Creek has a senior citizens rate of \$0.20.

The City of Milford taxes property at 100% of its 2002 assessed value or approximately 65.1% of current market value.

The Town of Smyrna taxes property at 100% of its 1993 assessed value or approximately 60.6% of current market value.

**** NEW CASTLE COUNTY**

Arden - Residents of the "Ardens" do not own their property, but hold 99-year leases.

Elsmere charges an additional \$175 for each residential and commercial base unit.

***** SUSSEX COUNTY**

The Town of Blades taxes property at 50% of its 1989 assessment or approximately 18.6% of current market value.

The Town of Dagsboro taxes property at 100% of its 1993 assessment or approximately 20.1% of current market value.

The Town of Delmar taxes property at 100% of its 1974 assessment or approximately 16.3% of current market value.

The Town of Henlopen Acres taxes property at 100% of its 1976 assessment or approximately 18.6% of current market value.

The Town of Laurel taxes property at 100% of its 1974 assessment or approximately 18.0% of current market value.

The Town of Lewes taxes property at 50% of its 2000 assessment or approximately 16.7% of current market value.

The City of Milford taxes property at 100% of its 2002 assessed value or approximately 20.4% of current market value.

The Town of Millsboro taxes property at 100% of its 1993 assessment or approximately 21.1% of current market value.

The Town of Ocean View taxes property at 50% of its 1990 assessment or approximately 16.0% of current market value.

The Town of Rehoboth Beach taxes property at 50% of its 1968 assessment or approximately 11.7% of current market value.

The Town of Seaford taxes property at 100% of its 1989 assessment or approximately 20.0% of current market value.

The Town of Slaughter Beach taxes property at 100% of its 1974 assessment or approximately 13.8% of current market value.